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# AGENDA

Welcome

Worship

Opening Prayer

Approval of the Minutes of the congregational meetings on March 21, 2021

**Motion: “To approve the minutes from the congregational meeting on March 21, 2021 as presented”**

Report Highlights

- Pastor Wayne
- Leadership Team
- Financial Reports

**Motion: “To accept the reports for 2021 as presented”**

**Motion: “To accept the 2021 Financial Statements as presented”**

Budget for 2022

**Motion: “To accept the 2022 Budget as presented”**

Election of Leadership Team

Nominees to be presented at the meeting.

**Motion: “To elect the leadership nominees as presented”**

Selection of Delegates to the CBWC Assembly in May

Nominees to be presented at the meeting.

**Motion: “To select the delegates for the CBWC as presented”**

Adjournment

# MINUTES

## 2021 FBC PRINCE GEORGE AGM

March 21, 2021

Welcome – Micki Lalonde

- Check in with Ruth and LLP as members – visit as others are joining
- Start meeting- Leslie to mute everyone
- Thank you for attending – last year was the last time we were all in the bldg. together. We never would have thought that a year later we'd be where we are today. But as the vaccines are becoming more available, we're all hopeful that soon we can meet together in person again. Today, Emily, Chad, Ruth, Laura-Lee, Che, Leslie, Joe and I are here at the church, social distancing to bring you this meeting.

Opening Prayer – Wayne Morgan

### 1. Annual Report:

Approval of the minutes of the AGM 2020 – Micki

**Motion: “To approve the minutes from the congregational meetings in March and December 2020 as presented.”** Vote by show of hands via ZOOM **CARRIED**

Ministry Highlights from 2020 – Wayne Morgan

Leadership Team Report – Micki Lalonde

This past year has brought many changes to all of our lives, and certainly to our church. In spite of the pandemic, we have much to be thankful for this year.

You'll get an update on our church finances in a few minutes from Emily and Chad, but our finances are in great shape due to the faithfulness of our church family and the extra financial support provided by our government.

I want to acknowledge our staff for being careful with our funds and working so very hard to make the many transitions this year has required. When we were shut down last March right after our AGM, our staff jumped into gear and brought us together with services on ZOOM, then eventually meeting in small numbers and transitioning to YouTube so we could still all be together. We haven't missed a single Sunday together this year. There have been a few glitches and it's been challenging, but they've done a great job.

Your Leadership Team, too, has continued to work hard during this pandemic, meeting monthly on Zoom and finding innovative ways to meet many new challenges. Yesterday when I walked through the building for the first time in many months I was impressed to see that the board room has been turned into a recording studio and the library has been transformed with new flooring, paint and ceiling.

Our building is in great shape due to our Property Team; The Personnel team has worked with our staff to provide support; our Elders continued to provide care for our church family; our Treasurer and Finance Team have managed our finances with

# MINUTES

diligence so that we will come out of this pandemic in a strong financial position, and our Members at Large have willingly stepped in wherever needed.

This AGM marks the end of terms of service on the LT for Emily Cheung as Treasurer and myself as Moderator, having both served the maximum terms of 5 years in our positions. I want to thank Emily for her dedication and service as Treasurer and express my appreciation to Wayne, Leslie and the whole Leadership Team; it's been a great pleasure to serve with them. And I have the greatest confidence in Joe and the new LT we're electing today. I'm excited to see how God will use them to take FBC into the future.

Financial Update – Emily Cheung

## **2. Election of the Leadership Team**

**Motion: “To elect the full slate of members of the Leadership Team as presented.”**

### **Leadership Team Nominations:**

Moderator – Joe Yarama

Treasurer – Cal Malena

Finance Team Chair – Chad Abrahamson

Personnel Team Chair – Blaine Anderson

Elders Team Representative – Cheryl Webster

Property Team Chair – Sherry Sweet

Members-At-Large:

Ruth Headrick

Che Lee

Laura Lee Penson

Kendra Pilcik

Nicholas Atuheire

### **CARRIED**

Closing Prayer – Cheryl Webster

Adjournment – Micki to introduce Joe Yarama

# MINUTES

## ISSC Amendment Meeting: February 20, 2022

Moderator: Joe Yarama

In attendance at FBC: 48, 43 members

In attendance on Zoom: 5

Zoom input and votes led by Leslie Lee

Joe's opening remarks. Overview of CBWC Identity Statement, the three motions and a summary of the issues. (The reason for the Identity Statement being the LGBTQ affirming churches and the denomination's response.) The denomination has deferred the vote on motions one and two. We have 90 days to put amendments for vote at the assembly in May.

Motion to amend the Motion 1 Identity Statement. Steering committee has drafted the amendment. Our constitution is strong on the stance of local church autonomy. It is not easy to change our constitution. The CBWC is over-reaching in this request that we vote to adopt a statement that overrides our local church autonomy.

Floor open for statements and comments:

Kevin Morgan's question: Can other churches bring up amendments that we don't know about yet.

Joe's answer; Not without notice. We will all have the amendments ahead of time.

Bruce Wiebe (not a member): What are the advantages to remaining in the denomination? What are the options for being an independent church?

Wayne Morgan's answer: We have history. It's mostly pastors who feel the benefits of belonging to this association. Personally speaking; while in Nelson, things fell apart there. The denomination sent a representative to offer support to Wayne. They sent another representative to help the the congregant with issues. As we've gone through issues here (Reg) the CBWC has come forward to hold our hand and help us through a lot of different challenges. Yes, there are other denominations, I'd prefer not to go independent. There are other options. It is not my desire to leave the CBWC, I'm hoping that things will work out in the issue. We are not bound. Some churches have already left.

Joe's added comments; The CBWC has helped out with interim pastors. They offer support for pastors. There are other organizations we can be a part of. Things are changing. This CBWC does put us in a box. Wayne's credentials are tied to the denomination. There are a lot of questions and options. IF Wayne loses his credentials he can remain as our pastor.

Pat Morgan: We also support other missionaries through the CBWC. We can continue to support those ministries if we leave the denomination.

Joe: That's right we're still autonomous. Joe reads the amendment introduction and amendment.

Dear First Baptist Church Family,

Over the last few months the Leadership Team has informed you of three motions that were to be discussed at the up-coming CBWC Assembly, to which we send delegates. Recently, we were informed that Motions 2 and 3 have been deferred to a future Assembly and that we will only be

# MINUTES

discussing the first one which reads:

Motion # 1: Be it resolved that we, the member churches of the CBWC, affirm the Identity Statement.

The Identity Statement is attached at the end of this letter to remind you of what it says. As the name suggests, it is an attempt to describe who we are as Canadian Baptists in Western Canada.

This is a legitimate exercise - Who are we as Canadian Baptists and how do we want to introduce ourselves to the rest of the world? The CBWC Board has welcomed any amendments to this document which will then be part of the discussion and vote at the up-coming Assembly. There has already been a lot of discussion on this Identity Statement in many of our sister churches over the last few months.

One of the concerns we have with the statement is that it imposes denominational policy on the practice of local churches. Meanwhile, the Identity Statement has omitted any reference to the historic Baptist distinctive of Local Church Autonomy.

We are aware that some other sister congregations are giving Notice of Motion of various other amendments to the Identity Statement. We, as the Leadership Team, are proposing that First Baptist Prince George add our voice and propose an amendment to add a paragraph to the Identity Statement which clearly describes the Autonomy of the Local Church as an important part of our Baptist Identity.

This Notice of Motion must arrive at the CBWC office before February 25, 2022 in order to be included in the Assembly docket in May. Therefore, we will hold a Special Business Meeting of First Baptist members at the end of the Sunday Worship Service on February 20, 2022 to discuss and vote on this one issue. Online members will be able to vote on Zoom. This is your official notice of that Meeting.

Moved by the Leadership Team and seconded by Micki Lalonde:

**“That First Baptist Church Prince George gives Notice of Motion to the CBWC Assembly of May 2022, to amend the original wording of the Identity Statement by adding the following section entitled “The Autonomy of the Local Churches” after the section entitled Congregational Governance and before the section entitled Church Association as Interdependence.**

## **The Autonomy of the Local Churches**

**We believe in the principle of local church autonomy, as opposed to other denominations that exercise hierarchy and centralized control. Local church members, under the Lordship of Jesus Christ, choose their own leaders; their requirements for membership; their constitution and bylaws; their statements of faith and practice; and their ministry purposes and plans. The local churches voluntarily associate together as the CBWC and participate by choosing to support various denominational initiatives and in assembling delegates together from time to time for fellowship and for governing the denominational organization.**

In Christ,  
Joe Yarama (Moderator)

# MINUTES

Before we vote are there any questions:

Doreen McFarlane? Is this a step to becoming a separate church? In this town there are 4 different Baptist churches governed in different ways. You keep mentioning the church on 5<sup>th</sup> as being independent. What's the next step?

Joe: We're autonomous, not independent. We need much more discussion to determine next steps.

Micki: This motion is an attempt to preserve our membership with the CBWC. That's what this amendment is allowing for.

Fred McLeod: Our autonomy is a given in our constitution. If you look at the statement of faith, it mentions the lordship of all believers. If a lesbian becomes a believer she is under that Lordship. There are things that are questionable within this. If I don't have the autonomy to be me... (applause of support) We do need to be part of an umbrella organization to be able to do mission throughout the world. I belong to that body because I wish to, not because they say I have to.

Joe: I try not to have my own personal beliefs drive this, but I wholeheartedly agree with what Fred has said. Last chance for questions.

Motion to adopt: 40

Opposed: One in service, One on line.

**Motion carried.**

Joe: Conversations to come. We are going to hear from both sides of the debate.

Wayne closed in prayer.

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## **PASTORAL REPORT- Wayne Morgan**

One of the good things about this COVID pandemic is that God has been proven, once again, to be faithful.

In many ways, 2021 began as a continuation of 2020. This was especially evident in how we conducted our online-only Sunday worship services. 2021 began with the practice of recording sermons, prayers, readings, and worship music on video during the week. These would then be edited together to be played online each Sunday.

Around the end of March we started doing a combination of live-streaming our sermons while using pre-recorded videos for the other parts of the service. This was the case until sometime in June when we began to live-stream the entire service. On July 4 we came back to meeting in-person (with live-streaming). This continued until the end of Oct when we had to return once again, to meeting virtually. On Dec 19 and 24, we were able to come back into the building.

Most other ministry meetings in which I participated, such as the Leadership Team, Personnel, Missions, and the Elders (although the elders had not met for a while) continued meeting virtually on Zoom.

2021 was a difficult year in other ways as well. In May, we had to say goodbye to Lorne Braam (our Youth & Young Adult director). Also by May, we began to see an increasing number of people requesting in-person pastoral counselling. This need has not subsided. Continuing throughout the summer, there were a number graveside funerals and outside services, many of which had been deferred from earlier in the year.

Throughout all of this, God has remained faithful. I am thankful for Jamie Kwiatkowski who led our children's ministry. I am thankful for the shared worship leading of the Cheungs, LauraLee Penson and Dave Penson. I am thankful also for the shared preaching of Cal Malena, Bill & Emily Cheung, Sherry Sweet, LauraLee Penson and Crystal Campbell.

To all of you who lead and participate in our FBC ministries... to all of you who continue to support our mission through prayer, labour and finances... to all of you who gather to worship (in-person or online), I am so very thankful.

Again, God is faithful and may his blessings be on you all,

Wayne



# REPORTS

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## YOUTH, YOUNG ADULTS, & FAMILY EVENTS

Church Family Socials.

Purpose: creating casual settings that congregants could feel comfortable bringing family and friends to that are not part of our faith community.

Context: twice monthly indoor and outdoor events, such as hikes, movie nights, and indoor wide games, that all ages can participate in.

Youth Socials.

Purpose: providing a monthly gathering for ages 12-18.

Context: a casual evening in the youth/young adults room playing various games and socializing.

Young Adult Socials.

Purpose: providing a monthly gathering for ages 18-30.

Context: a casual evening in the youth/young adults room playing various games and socializing.

Submitted by Pat MacDonald

# REPORTS

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## TECH DIRECTOR

2021 had many challenges in the world, in our Church, and in my home life. I would like to thank my awesome husband Che-Hing Lee and lovely friend Sherry Sweet for taking over my job while I was unwell. And just as helpful was Cal Malena, Nat McLeod, Chad Abrahamson and Dave Penson; they have been so amazing at taking initiative and working on any sound room issues big or small that came up. I want to acknowledge the amazing Ruth, who has been helping faithfully in the Tech Ministry for as long as I can remember, even though as she will tell you that she is not techy at all! Thanks also to Fiona Chung, Vanessa Estrada, Blaine Anderson, Timothy Lese, and Mike Caldwell for being rock solid! Welcome to Drew Thomas who has just started helping.

In 2021 we continued to live stream while we were in an out of the building. (It's been so amazing as on some sermon videos we have had over 200 views on YouTube.) This year we added another station to the tech team that focuses on lights, camera switching and setting up the live stream. This is an exciting station as it gives a bit more focus to those areas and opens us up to be able to film events and it allows for us to get more and more creative as time goes on. (If you want to have some fun this is a great place to come learn tech.)

I pray for this ministry to grow in unity and spirituality and for us to help spread Gods word as we strive to be better and better.

Leslie Lee

Tech Director at First Baptist Church Prince George

# REPORTS

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## LIBRARY REPORT 2021

Due to Covid restrictions in 2021 and with the church being closed we took the opportunity to start library renovations. In February more lighting, new flooring and painting was done. Many thanks to all the volunteers who helped make this possible. The library now looks more bright and cheerful for library users.

Of course due to Covid, library circulation was way down again this year. We were able to add over 100 new books this year from our budget and donations. Looking forward to both adults and children using the library more frequently in the year ahead.

Remember your stamped receipts from the King's In Bible bookstore . They help us purchase books at a discount.

Many thanks to those that help in the library on a regular basis.

Submitted by Cathy Sarrazin

# REPORTS

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## USHERS

Our Usher Teams are made up of a dedicated and friendly group of individuals whose ministry is to welcome and assist as necessary, those who attend our Sunday morning Services. It's an important ministry, as they are often the first people to interact with and welcome newcomers, as well as our regular attendees.

As last year, due to the Covid situation, we were unable to have In-Person Worship Services for about 1/2 the year. The Sunday Worship Services were done only On-line. When it was permitted, as well as the On-line attendees, we also had a small number of In-Church attendees. At that time, we had 3 teams of ushers serving. Once again though, in the Fall, regulations changed and we needed to be screening everyone for their vaccination status. As things were often changing and numbers of attendees was small, Fred & I were the regular ushers during this time. Now vaccination cards are no longer required, we are once again being joined by our faithful usher teams.

A big 'thank you' to those dedicated individuals serving on these teams: Murray Miller & Sukha Sapun and Lesley & Dale Kuhn. Once we get a schedule going, we will be looking to build up another team. If you would be interested in serving in this area of ministry, please speak with me.

Respectfully submitted,  
Jackie McLeod

# REPORTS

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## PROPERTY

The Property team has been busy all year attending to many repairs and replacements.

The sanctuary stage was completed by placing floor tiles on the uncovered area and the skirt around the stage was cleaned and repositioned. Thank you to Cal Malena and Al and Ella Borzel.

The library was revamped by painting and installing new flooring. A door with a window was installed as well. Thank you to Cal Malena and friends for getting this done.

Paul's Moving is using the parking lot and contributing \$100 per month for this privilege.

The NE emergency exit structure was repaired and closed in by Bill and Emily Cheung. Thank you.

Classic wall track was installed in the Coffee garden by Garry Knoll. There is art now hanging in that room....check it out.

Primus Electric was hired to reconnect the outside light.

Garry Knoll and Norm Cross painted the parking lot parking lines...thank you so much!

Kicking Asphalt was hired for snow removal and sanding. Thank you to Sheldon for all his hard work.

Submitted by Sherry Sweet

# REPORTS

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## CHRISTMAS HAMPERS

During the Christmas Season our church family works together to help those in our own church family and others known to the church family, who are going through difficult times. Due to Covid and increasing numbers of cases in the Prince George area, as well as the church building often being closed, it was decided that once again, it would be too difficult to make up & deliver hampers safely this year. As a result, we asked the church family to donate financially to our Benevolent Fund and these funds were used to purchase Save-on gift cards.

Once again our church family responded very generously and we were able to help 25 families or individuals with these gift cards. Thank you all for your continued support of this much-appreciated program and thank you to Cal & Joanne Malena and Ruby Siemens for their help in delivering these gift cards.

Respectfully submitted,

Jackie & Fred McLeod

# REPORTS

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## MISSIONS TEAM

Our Mission Team members are Rosemary Tudor (chair), Wayne Morgan, Pat Morgan, Al Borzel and Lesley Kuhn.

Our Mission partners in Bolivia, Tim and Kallie Hutton are the new parents of a baby girl named Malena and have been busy helping with COVID restrictions and working with the Chagas projects in rural areas.

Bill and Emily Cheung are still on the mission field through Reach Beyond (formerly called HCJB World Radio and subsequently HCJB Global). They are working in North Africa/Middle East while being stationed in Spain. Trash to Treasure has been added to their work using waste plastics to create new items.

Our connection with ACC&S continues with regular contact made with Rev Martha Kihika in Kenya who runs the Women's Leadership programs.

Our local mission partners have given regular updates during our worship services at FBC in sharing their community involvement. These are New Life Centre, St Vincent de Paul, Inter- varsity/UNBC, Ness Lake. Youth for Christ. One change with our local mission partners is we are adding in the Okanagan Gleaners( Oliver ) and the mission team has decided to use funds previously allocated for New Life Centre as the focus and directorship has changed over the last couple years. After prayerful review, we felt we were supporting the same groups as the funding to St Vincent's was. We continue to support New Life Centre through prayer.

I want to thank all of our team members for their commitment during the season of COVID and the restrictions that have occurred. If helping others is something that interests you, please let us know and we will help you decide if this is where God wants you to serve.

Lesley Kuhn

# REPORTS

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## REFUGEE TEAM

First Baptist Church has been involved in three Refugee Applications in 2021.

1. In September 2020, we were approached by a Group of Five whose application of a single Syrian man, living in a Jordanian refugee camp, was stymied for lack of a specific document unattainable due to pandemic lockdown. FBC and the CBWC took over the application with a covenant agreement that the Group of Five would be solely responsible for settlement and financial support if the application was successful. The application passed the initial conditions but there was no action on the file in 2021. In January, 2022 the case was finally taken up and the personal interview has occurred. We are anticipating his arrival in Prince George in the coming weeks barring unforeseen complications.

2. In October 2020, Bill Cheung made us aware of an Iraqi family of four living in rather desperate circumstances in the refugee camp on the island in Greece where the Cheung's ministry organization is working. The Church approved our sponsorship of this family, with the need to raise sufficient funds to support them for the first 12 months they are in Canada. Their application was made in November 2020 and there has been no further actions on the file in 2021. We have received updates as the family has had to be moved. The average time for the Canadian Immigration to interview applications has now extended from the usual one year to now 26 months. We hope that we will see some progress in this application in 2022.3.10

3. In September we were approached by a Syrian family who came to Prince George five years ago, to ask if FBC could sponsor their relatives - a family of 6, who are living in squalor in a city in Turkey. A businessman in Prince George came forward to cover the entire cost of the sponsorship. In October 2021, we entered into a covenant agreement with the family here and the financial sponsor to co-sponsor this family. The family will be responsible for the settlement work. The application passed the initial acceptance phase but we not expect to wait into 2023 before they will get an interview. Thank you for your on-going support and encouragement for this important ministry in our city.

On behalf of the Refugee Team,

Cal Malena



# REPORTS

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## MODERATOR

I'll start by saying, what a year!

When I sat down to write this report, I began by opening the monthly leadership team meetings and reviewing what exactly it was that we did this year, and it didn't take long to have a flood of emotions while reviewing the successes and the opportunities. I thought it was best to run through a small timeline to best frame it up.

I took over as moderator from Micki in March of last year. I was lucky to be able to shadow Micki for a few months, but it was VERY intimidating. Micki ran the meetings with ease and grace but with authority and strong leadership. I had never seen the governance process before and was not looking forward to my first meeting.

Within that first month of taking over, the leadership team had a major decision point regarding our working relationship with Lorne, our youth and young adult's director. Lorne had been on personal leave for several months and was not able to return to perform his duties related to youth, leading to the difficult decision to part ways. The leadership team met every day for the better part of a week trying to navigate the journey in love and the process took a toll on the team, but by God's grace and love we bonded closer together through that process. Moving forward from that, we had two main items to discuss and work through, first of all, what does the future state of our church look like and how do we get there. Secondly, CBWC is asking all of the member churches to vote on an identity statement that is clearly a reaction to the LGBTQ acceptance movement.

As we worked through these important topics, Covid continued to be the main external force that wouldn't go away. From virtual, to in person, back to virtual and then the introduction of passports and mandates. Covid became a divisive topic and while we attempted to navigate something that seemingly changed every month, we lost some of our family. Truth be told, we are only now seeing what the church looks like post covid.

In all of that craziness, Covid is slowly fading, we have a plan for our future that includes hiring an associate pastor, and a plan for how we move forward on the CBWC identity paper. I'm happy to say that I am thankful for the last year and am looking forward to helping our family face the challenges that next year brings, while growing together in Gods loving grace.

Joe Yarama

# REPORTS

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## PERSONNEL TEAM

As we look at 2021, it was a challenge year in many ways. Covid 19 continued to limit services, and the services that we could do really stretched our staff in many ways.

Early in the year one of our ministry staff, Lorne Braam, left our church. This left us with Wayne and Leslie manning the office in a Covid 19 world, dealing with all the challenges that the pandemic world created.

In April we added Crystal Campbell to our staff. She has taken on the administration chores in the office. Crystal brings a ton of administration experience to this job, and she has been busy keeping the office humming right along.

In May, Jaymie Kwiatkowski, our part time Children's Coordinator left us. Late in the year we hired Hannah Norum to run the Sunday children's program.

In the summer of 2021, Yoko Caldwell our amazing Janitor left us to pursue some business opportunities. Hajar Khalaf was brought on in September to replace Yoko, and she remained with us until February of 2022.

Thanks to Sue Knoll, Greg Wiebe and Kevin Morgan our Personnel members and Pastor Wayne, our ex officio member, for putting in the time and effort to help make the Personnel team a success.

Blaine Anderson

Chair of Personnel.

# REPORTS

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## ELDERS TEAM

This past year, the elders have continued in our commitment to pray for the congregation and for our leaders. It has been a time in which we mourn the loss of Earl Sweet, an elder who was quick with a phone call of support to anyone who was in need. We will miss him dearly.

As elders, our concern is for the spiritual health of our people and so we continue to pray to that end. We have had the privilege of welcoming new members into our fellowship and we look forward to more. We also look forward to new members to join our team.

Together, we work for the building of God's kingdom here in Prince George and beyond.

FBC Elders (*Cheryl Webster, Roy Norrish, & Wayne Morgan*)

# REPORTS

## TREASURER'S REPORT

December 31, 2021 - Year-end Summary Report

REVENUE	2021 Year-end Revenue	% of Approved Budget	Approved Budget 2021
OFFERING REVENUE	219,569	77	285,493
WORSHIP	0		
CONGREGATIONAL	145		
DISCIPLESHIP	0		
OUTREACH	2,358		
LOCAL MISSIONS	0		
CHILDREN & FAMILY	0		
YOUTH	0		
YOUNG ADULTS	0		
RENTAL	4,142	35	12,000
PASTORAL MINISTRY	0		
STAFF -COVID GRANTS	18,983		
OFFICE	30		
FACILITY REVENUE	19,000		18,000
<b>OPERATING REVENUE</b>	<b>264,226</b>	<b>84</b>	<b>315,493</b>

EXPENSE	2021 Year-end	% of Approved Budget	Approved Budget 2021
WORSHIP	3,469	60	5,800
CONGREGATIONAL	2,582	97	2,650
DISCIPLESHIP	0	0	200
GLOBAL MISSIONS	19,532	94	20,681
MISSIONS	3,000	100	3,000
CHILDREN & FAMILY	221	7	3,100
YOUTH	286	11	2,550
YOUNG ADULTS	62	7	950
RENTAL EXP	2,108	66	3,200
PASTORAL	4,055	84	4,800
STAFF WAGES	136,254	71	190,680
BENEFITS	9,114	55	16,515
PAYROLL EXP	8,371	62	13,494
OFFICE	6,452	58	11,195
FACILITY EXPENSE	33,644	87	38,550
<b>OPERATING EXPENSES</b>	<b>232,635</b>	<b>72</b>	<b>320,915</b>

**NET OPERATING SURPLUS FOR 2021 \$31,591**

Notes:

- Offerings of \$219,569 were off substantially from what was budgeted \$285,493. Rental income was also only 35% of what was hoped for. Covid Grants from the federal government of \$18,983 partially compensated these shortfalls. Total Operating Revenues at the end of the year were only 84% of budget at \$264,226.
- Expenses, however were also much lower than budget (72%) as there was little programming due to Covid restrictions, and there were some vacant staff positions. Total Operating Expenses \$232,635.

# REPORTS

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- The bottom line therefore was a Net Operating Surplus for 2021 of \$31,591.

## Fund Balances to December 31, 2021

	Opening 01/01/2021	Revenues in 2021	Expenses in 2021	Closing 12/31/2021
Operating Fund	82,218.50	264,225.00	233,440.00	<b>113,003.50</b>
Benevolent Fund	1,658.00	4,335.00	4,935.03	<b>1,058.00</b>
Building Fund/Special Projects	7,201.00	0.00	4,478.00	<b>2,723.00</b>
Community Ministries Fund	1,682.00	0.00	0.00	<b>1,682.00</b>
Kids to Camp Fund	2,005.00	0.00	0.00	<b>2,005.00</b>
Refugee Support Fund				
Alnahhas	4,780.00	3,660.00	130.00	<b>8,310.00</b>
Baygi	0.00	600.00	0.00	<b>600.00</b>
Birho	0.00	3,400.00	750.00	<b>2,650.00</b>
Student Scholarship Fund	530.50	1,424.00	500.00	<b>1,454.50</b>
	<b>99,819.00</b>	<b>277,394.00</b>	<b>244,233.03</b>	<b>132,979.97</b>

### Notes:

- This table shows the Opening and Closing Balances of all the FBC Funds which carry over from year to year.
- The Operating Fund opened with a balance of \$82,218. . With the 2021 Operating surplus of \$31,591 in 2021 it closed the year at \$113,004. It must be remembered that \$40,000 of this is considered the Operating Reserve Fund which is not touched, which leaves an available amount of \$73,004 to use for ministry.
- Some donations have been received into the Refugee Fund in anticipation of the successful outcome of our three refugee families applications.

Respectfully Submitted,

Cal Malena, Treasurer

# FINANCIAL STATEMENTS

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## FIRST BAPTIST CHURCH PRINCE GEORGE FINANCIAL INFORMATION

DECEMBER 31, 2021

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# FINANCIAL STATEMENTS

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**TBJ** LLP ♦ *Accounting For Your Future* ♦

Jeff A. Janzen CPA, CGA\* ♦ Theresa N. Gaboury CPA, CA\* ♦ Chelley Kortenbach CPA, CGA\* ♦ Frankie Albano, CPA, CA\*

## COMPILATION ENGAGEMENT REPORT

To the Directors of  
First Baptist Church Prince George

On the basis of information provided by the organization, we have compiled the statement of financial position of First Baptist Church Prince George as at December 31, 2021, the statements of operations and changes in net assets for the year then ended, and note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

The organization is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist the organization in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by the organization. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

TBJ LLP

**TBJ Terlesky Braithwaite Janzen LLP**  
**CHARTERED PROFESSIONAL ACCOUNTANTS**

Prince George, BC  
March 9, 2022

# FINANCIAL STATEMENTS

## FIRST BAPTIST CHURCH PRINCE GEORGE STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 2021

	2021	2020
<b>REVENUES</b>		
General Operations, Schedule 1	\$ 245,951	\$ 289,917
Internally Restricted, Schedule 2	<u>13,169</u>	<u>9,595</u>
	<u>259,120</u>	<u>299,512</u>
<b>EXPENDITURES</b>		
General Operations, Schedule 1	230,788	313,239
Internally Restricted, Schedule 2	<u>10,287</u>	<u>6,478</u>
	<u>241,075</u>	<u>319,717</u>
<b>OPERATING EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>18,045</u>	<u>(20,205)</u>
<b>OTHER INCOME</b>		
10% Temporary wage subsidy for employers	-	3,252
Canada emergency wage subsidy	18,983	43,232
Transfer from internally restricted funds	<u>4,264</u>	<u>-</u>
	<u>23,247</u>	<u>46,484</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES BEFORE AMORTIZATION</b>	41,292	26,279
<b>AMORTIZATION</b>	<u>33,485</u>	<u>33,462</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>\$ 7,807</u>	<u>\$ (7,183)</u>

See accompanying notes to the financial information

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# FINANCIAL STATEMENTS

## FIRST BAPTIST CHURCH PRINCE GEORGE STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

	2021	2020
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 133,944	\$ 105,334
Accounts receivable	66	-
Prepaid expenses	4,176	3,390
Goods and services tax receivable	405	483
	<u>138,591</u>	<u>109,207</u>
<b>PROPERTY, PLANT AND EQUIPMENT</b>	<u>408,229</u>	<u>433,969</u>
	<u><u>\$ 546,820</u></u>	<u><u>\$ 543,176</u></u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 2,113	\$ 3,028
Payroll liabilities	3,114	6,362
	<u>5,227</u>	<u>9,390</u>
<b>NET ASSETS</b>		
<b>NET ASSETS INVESTED IN CAPITAL ASSETS</b>	408,229	433,969
<b>INTERNALLY RESTRICTED NET ASSETS</b>	20,483	17,070
<b>OPERATING RESERVE</b>	<u>112,881</u>	<u>82,747</u>
	<u>541,593</u>	<u>533,786</u>
	<u><u>\$ 546,820</u></u>	<u><u>\$ 543,176</u></u>

Approved by the board:

Director \_\_\_\_\_

See accompanying notes to the financial information

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# FINANCIAL STATEMENTS

## FIRST BAPTIST CHURCH PRINCE GEORGE STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED DECEMBER 31, 2021

	Invested in Capital Assets	Internally Restricted (Note 2)	Operating Reserve	Total 2021	Total 2020
BALANCE, beginning of year	\$ 433,969	\$ 17,070	\$ 82,747	\$ 533,786	\$ 540,969
Excess revenues (expenditures)	(33,485)	2,882	38,410	7,807	(7,183)
Capital asset additions	7,745	-	(7,745)	-	-
Fund transfer	-	531	(531)	-	-
BALANCE, end of year	\$ 408,229	\$ 20,483	\$ 112,881	\$ 541,593	\$ 533,786

See accompanying notes to the financial information

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# FINANCIAL STATEMENTS

## FIRST BAPTIST CHURCH PRINCE GEORGE SCHEDULES TO THE FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2021

### SCHEDULE OF OPERATIONS

### Schedule 1

	2021	2020
<b>REVENUE</b>		
General offering	\$ 218,873	\$ 260,323
Facility rental	23,142	19,069
Youth, children and families	2,358	4,900
Global missions	1,278	2,600
Congregational life/discipleship	175	1,083
Interest	125	265
Building offerings	-	1,677
	<u>245,951</u>	<u>289,917</u>
<b>EXPENDITURES</b>		
Congregational life/discipleship	2,583	326
Facility expenses	29,019	35,138
Facility rental expenses	2,108	2,661
Global missions	1,278	5,686
Office and administration	13,284	14,096
Outreach ministries	22,032	19,367
Pastoral ministry	4,055	2,135
Wages and benefits	153,739	227,345
Worship ministry	1,521	746
Youth, children and families	1,169	5,739
	<u>230,788</u>	<u>313,239</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>\$ 15,163</u>	<u>\$ (23,322)</u>

# FINANCIAL STATEMENTS

## FIRST BAPTIST CHURCH PRINCE GEORGE SCHEDULES TO THE FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2021

### SCHEDULE OF INTERNALLY RESTRICTED

### Schedule 2

	2021	2020
<b>REVENUE</b>		
Benevolent fund	\$ 4,335	\$ 4,675
Building fund/special projects	-	140
Refugee support	7,410	4,780
Student scholarship fund	<u>1,424</u>	<u>-</u>
	<u>13,169</u>	<u>9,595</u>
<b>EXPENDITURES</b>		
Benevolent fund	4,679	6,478
Building fund/special projects	4,478	-
Refugee support	630	-
Student scholarship fund	<u>500</u>	<u>-</u>
	<u>10,287</u>	<u>6,478</u>
<b>EXCESS REVENUES</b>	<u>\$ 2,882</u>	<u>\$ 3,117</u>

# FINANCIAL STATEMENTS

## FIRST BAPTIST CHURCH PRINCE GEORGE NOTES TO THE FINANCIAL INFORMATION DECEMBER 31, 2021

### 1. BASIS OF ACCOUNTING

The accompanying compiled financial information has been prepared on the historical cost basis, reflecting cash transactions with the addition of:

- ♦ Accounts receivable;
- ♦ Prepaid expenses;
- ♦ Property, plant and equipment recorded at historical cost and amortized on a declining balance and straight line basis; and
- ♦ Accounts payable and accrued liabilities.

### 2. INTERNALLY RESTRICTED FUNDS

	2021	2020
Benevolent fund	\$ 1,058	\$ 1,402
Building fund/special projects	2,723	7,201
Community ministries	1,682	1,682
Kids to Camp	2,005	2,005
Refugee support	11,560	4,780
Student scholarship fund	1,455	-
	<u>\$ 20,483</u>	<u>\$ 17,070</u>

# FINANCIAL STATEMENTS

## First Baptist Church Prince George

Year End: December 31, 2021

Trial balance

Account	Prelim	Adj	Adj 12/20	%Chg	L/S
1010 ADMIN Intergritis Chequings	64,971.67	64,771.67	52,011.41	24.53	A
1015 ADMIN Intergritis Savings	60,288.96	60,288.96	44,187.44	36.44	A
1020 ADMIN Benevolent Fund	1,057.49	1,057.49	1,401.52	(24.55)	A
1080 ADMIN Equity Benevolent 100 687 129	36.63	36.63	36.63	0.00	A
1085 ADMIN Equity A Share 686 378	39.86	39.86	39.10	1.94	A
1110 ADMIN Funds in Term Deposit	7,749.51	7,749.51	7,657.79	1.20	A
1220 ADMIN Accounts Receivable	370.00	0.00	0.00	0.00	C
1240 ADMIN Advances Receivable	64.74	64.74	0.00	0.00	C.30
1250 ADMIN Interest Receivable	1.47	1.47	0.00	0.00	C.10
1260 ADMIN GST Rebate Receivable	404.80	404.80	482.52	(16.11)	FF.10
1335 ADMIN Prepaids	4,175.60	4,175.60	3,390.00	23.17	L.10
1801 ADMIN Land	266,558.90	266,558.90	266,558.90	0.00	U10
1810 ADMIN Building	785,403.38	785,403.38	785,403.38	0.00	U9.10
1815 ADMIN Accum Amort Building	(638,799.70)	(670,215.82)	(638,799.70)	4.92	U9.10
1820 ADMIN Parking Lot	135,067.85	135,067.85	135,067.85	0.00	U11.10
1825 ADMIN Accum Amort Parking Lot	(122,491.40)	(123,749.00)	(122,491.40)	1.03	U11.10
1830 ADMIN Sign	25,206.32	25,206.32	25,206.32	0.00	U12.10
1835 ADMIN Accum Amort Sign	(25,206.32)	(25,206.32)	(25,206.32)	0.00	U12.10
1840 ADMIN Furniture and Equipment	397,547.26	405,292.54	397,547.26	1.95	U4.10
1845 ADMIN Accum Amort Furniture and Equipmer	(392,033.37)	(392,573.47)	(392,033.37)	0.14	U4.10
1850 ADMIN Library Materials	113,690.09	113,690.09	113,690.09	0.00	U13.10
1855 ADMIN Accum Amort Library	(110,974.36)	(111,245.96)	(110,974.36)	0.24	U13.10
2010 ADMIN Accounts Payable	(2,276.67)	(2,276.67)	(7,104.38)	(67.95)	BB.10
2015 ADMIN Accrued Payable	0.00	0.00	(211.18)	(100.00)	BB.10
2105 ADMIN Vacation Payable	(2,815.97)	(2,815.97)	(1,825.79)	54.23	BB.30
2125 ADMIN WCB Payable	(133.89)	(133.89)	(248.01)	(46.01)	BB.30
3050 ADMIN Retained Earnings	(52,403.62)	(82,747.05)	(59,587.00)	38.87	TT
3051 ADMIN Retained earnings offset	(17,362.93)	(22,327.64)	(17,362.93)	28.59	TT
3250 ADMIN Investment in Capital Assets	(467,429.07)	(433,968.65)	(467,429.07)	(7.16)	TT.20
3251 ADMIN Investment in Capital Assets Offset	30,656.93	25,740.14	30,656.93	(16.04)	TT.20
3510 ADMIN Refugee Support	0.00	(4,780.00)	0.00	0.00	TT.10
3511 ADMIN Refugee Support Offset	(4,780.00)	(6,780.00)	(4,780.00)	41.84	TT.10
3550 ADMIN Community Ministries	(1,682.00)	(1,682.00)	(1,682.00)	0.00	TT.10
3600 ADMIN Building Fund/Special Projects	(7,061.01)	(7,201.00)	(7,061.01)	1.98	TT.10
3601 ADMIN Building Fund/Projects Offset	(9,817.00)	4,478.00	(9,817.00)	(145.61)	TT.10
3650 ADMIN Benevolent Fund	(3,205.00)	(1,402.00)	(3,205.00)	(56.26)	TT.10
3651 ADMIN Benevolent Fund Offset	1,303.00	344.00	1,303.00	(73.60)	TT.10
3660 ADMIN Kids to Camp	(2,005.00)	(2,005.00)	(2,005.00)	0.00	TT.10
3662 ADMIN Student scholarship fund	0.00	(1,454.50)	0.00	0.00	TT.10
4005 D-U General Offering	(143,442.85)	(142,872.85)	(160,418.23)	(10.94)	20
4010 D-U Canada Helps Deposits	(1,210.60)	(1,210.60)	(14,505.03)	(91.65)	20
4015 D-U CAFT Offerings	(74,790.00)	(74,790.00)	(85,100.00)	(12.12)	20
4030 D-U Interest Revenue	(125.05)	(125.05)	(264.64)	(52.75)	20

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# FINANCIAL STATEMENTS

## First Baptist Church Prince George

Year End: December 31, 2021

Trial balance

Account	Prelim	Adj	Adj 12/20	%Chg	L/S
4070 D-U Audio/Video Supplies/Equipment Rev	0.00	0.00	(50.00)	(100.00)	20
4120 D-U Library Revenue	(145.00)	(145.00)	(400.00)	(63.75)	20
4124 D-U Daily Bread	0.00	0.00	(10.00)	(100.00)	20
4280 D-U ACC&S Womens ministry	0.00	0.00	(1,944.13)	(100.00)	20
4294 D-U SonSet Solutions	(2,357.93)	(2,357.93)	0.00	0.00	20
4315 D-U FBC: Building Fund	0.00	0.00	(20.00)	(100.00)	20
4358 D-U Kids Sunday Program (Bibles)	0.00	0.00	(1,000.00)	(100.00)	20
4401 D-U Youth Ministry General Revenue	0.00	0.00	(1,871.05)	(100.00)	20
4420 D-U Youth Retreats Revenue	0.00	0.00	(65.00)	(100.00)	20
4540 D-U Direct Rental Expense Revenue	(1,912.00)	(1,912.00)	(300.00)	537.33	20
4545 D-U Building Use Revenue	(2,230.00)	(2,230.00)	(10,719.00)	(79.20)	20
4556 D-U Love Gifts Revenue	0.00	0.00	(550.00)	(100.00)	20
4625 D-U CEWS - wage subsidy	(18,982.75)	(18,982.75)	(43,232.29)	(56.09)	70
4626 D-U 10% subsidy	0.00	0.00	(3,252.44)	(100.00)	70
4754 D-U Office Revenue	(30.00)	(30.00)	(122.95)	(75.60)	20
4812 D-U Gift in Kind	0.00	0.00	(300.00)	(100.00)	20
4830 D-U Building/equipment maintenance	0.00	0.00	(1,676.60)	(100.00)	20
4836 D-U Property improvements	(19,000.00)	(19,000.00)	(8,000.00)	137.50	20
4855 D-U Global Missions Designated Revenue	(1,277.92)	(1,277.92)	(2,600.00)	(50.85)	20
4860 D-U Building Fund / Special Projects	0.00	0.00	(140.00)	(100.00)	20
4875 D-U Refugee Support Revenue	(7,410.00)	(7,410.00)	(4,780.00)	55.02	20
4877 D-U Student scholarship revenue	(1,424.00)	(1,424.00)	0.00	0.00	20
4878 D-U Transfer from restricted funds	0.00	(4,263.66)	0.00	0.00	70
4892 D-IR Benevolent Fund Revenue	(4,335.00)	(4,335.00)	(4,674.50)	(7.26)	20
5015 D-U Amortization of tangible assets	0.00	33,485.42	33,461.77	0.07	40
5060 D-U Special Worship Events	0.00	0.00	70.35	(100.00)	40
5065 D-U Audio Video Media	302.48	302.48	606.57	(50.13)	40
5070 D-U Audio/Video Supplies/Equipment	3,166.23	1,218.69	0.00	0.00	40
5080 D-U Church Decorating	0.00	0.00	69.15	(100.00)	40
5101 D-U Congregational Life Events	53.36	53.36	69.28	(22.98)	40
5105 D-U Congregational Life Leadership Dev	350.00	350.00	0.00	0.00	40
5120 D-U Library	2,142.11	2,142.11	108.59	1872.66	40
5136 D-U Food Services Supplies	0.00	0.00	150.00	(100.00)	40
5138 D-U Communion Supplies	36.94	36.94	0.00	0.00	40
5260 D-U CBWC Budgeted	10,889.19	10,889.19	11,537.48	(5.62)	40
5270 D-U CBM Budgeted	100.00	100.00	0.00	0.00	40
5275 D-U CBM Huttons Budgeted	2,625.00	2,625.00	4,408.26	(40.45)	40
5280 D-U CBM Meis Budgeted	0.00	0.00	583.32	(100.00)	40
5290 D-U CBM Morgans Budgeted	2,625.00	2,625.00	0.00	0.00	40
5294 D-U Sonset Solutions	3,392.92	3,392.92	2,275.00	49.14	40
5320 D-U The Salvation Army	600.00	600.00	175.00	242.86	40
5322 D-U St. Vincent de Paul	375.00	375.00	109.40	242.78	40
5324 D-U New Life Center	375.00	375.00	(27.25)	1476.15	40

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# FINANCIAL STATEMENTS

## First Baptist Church Prince George

Year End: December 31, 2021

Trial balance

Account	Prelim	Adj	Adj 12/20	%Chg	L/S
5330 D-U Ness Lake Bible Camp	675.00	675.00	196.80	242.99	40
5336 D-U Youth for Christ	375.00	375.00	109.40	242.78	40
5344 D-U Inter-Varsity Christian Fellowship	600.00	600.00	175.00	242.86	40
5351 D-U Children & Family general	94.65	94.65	0.00	0.00	40
5355 D-U Children & Family Leadership Dev	0.00	0.00	104.05	(100.00)	40
5358 D-U Kids Sunday Program	126.49	126.49	2,321.20	(94.55)	40
5368 D-U Family Life Ministry	0.00	0.00	170.72	(100.00)	40
5370 D-U Summer Programs	0.00	0.00	127.79	(100.00)	40
5401 D-U Youth General	151.81	151.81	1,895.75	(91.99)	40
5405 D-U Youth Leadership Development	0.00	0.00	49.40	(100.00)	40
5410 D-U High School Grad Appreciation	133.89	133.89	0.00	0.00	40
5420 D-U Youth Retreats	0.00	0.00	626.73	(100.00)	40
5451 D-U Young Adult General	61.97	61.97	267.86	(76.86)	40
5514 D-U Accounting Fees	3,485.00	3,485.00	3,285.25	6.08	40
5540 D-U Rental Expenses	2,107.67	2,107.67	2,661.00	(20.79)	40
5556 D-U Love Gifts, Flowers & Cards	2,405.86	2,405.86	2,000.00	20.29	40
5558 D-U Pastor's Hospitality	122.52	122.52	0.00	0.00	40
5560 D-U Mileage	0.00	0.00	106.41	(100.00)	40
5562 D-U Pastors Resources	486.24	486.24	0.00	0.00	40
5564 D-U Pastoral Care & Conferences	1,040.47	1,040.47	28.46	3555.90	40
5606 D-U Lead Pastor	63,918.00	63,918.00	62,690.42	1.96	40
5608 D-U Associate Pastor Worship	0.00	0.00	33,002.37	(100.00)	40
5610 D-U Director of Children's Ministry	4,333.35	4,333.35	15,851.90	(72.66)	40
5612 D-U Youth Ministry Worker	20,833.35	20,833.35	45,999.96	(54.71)	40
5614 D-U Custodian	7,911.88	7,911.88	7,616.00	3.88	40
5615 D-U Tech director	17,013.60	17,013.60	0.00	0.00	40
5616 D-U Office Administrator	7,105.40	7,105.40	20,569.25	(65.46)	40
5618 D-U Bookkeeper	13,543.67	13,543.67	10,954.22	23.64	40
5640 D-U Vacation Pay	1,594.75	1,594.75	1,443.69	10.46	40
5650 D-U Supplies	0.00	256.03	(2,114.00)	(112.11)	40
5655 D-U Pension Plan	4,972.56	4,972.56	6,234.66	(20.24)	40
5665 D-U Dental & Medical Plan	3,828.40	3,828.40	9,228.89	(58.52)	40
5675 D-U Sabbatical Lead Pastor	312.96	312.96	312.96	0.00	40
5680 D-U Sabbatical David Otori	0.00	0.00	168.00	(100.00)	40
5705 D-U EI Expense	2,538.33	2,538.33	4,349.03	(41.63)	40
5710 D-U CPP Expense	5,741.70	5,741.70	8,675.27	(33.82)	40
5715 D-U WCB Expense	90.71	90.71	248.01	(63.42)	40
5754 D-U Office Supplies	331.75	331.75	437.89	(24.24)	40
5756 D-U Photocopies	460.64	460.64	778.43	(40.82)	40
5760 D-U Telephone Expense	1,856.55	1,856.55	3,274.17	(43.30)	40
5762 D-U Dues & Memberships	495.38	495.38	483.23	2.51	40
5764 D-U Website Maintenance	484.58	484.58	0.00	0.00	40
5766 D-U Financial Supplies	367.92	367.92	1,597.67	(76.97)	40

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# FINANCIAL STATEMENTS

## First Baptist Church Prince George

Year End: December 31, 2021

Trial balance

Account	Prelim	Adj	Adj 12/20	%Chg	L/S
5768 D-U CAFT Bank Charges	315.00	315.00	345.00	(8.70)	40
5770 D-U Bank Charges	1,232.03	1,232.03	1,424.83	(13.53)	40
5772 D-U Software	908.12	908.12	1,492.84	(39.17)	40
5806 D-U Custodial Supplies	2.36	2.36	113.53	(97.92)	40
5808 D-U Photocopier Lease	3,090.84	3,090.84	3,090.84	0.00	40
5810 D-U Insurance	8,858.40	8,858.40	9,996.00	(11.38)	40
5812 D-U Grounds	1,685.23	1,685.23	4,790.06	(64.82)	40
5816 D-U BC Hydro	4,634.27	4,634.27	3,955.82	17.15	40
5818 D-U Natural Gas	8,205.25	8,205.25	5,708.35	43.74	40
5822 D-U Utilities	1,196.22	1,196.22	1,067.27	12.08	40
5830 D-U Building/Equipment Maintenance	3,756.41	3,756.41	3,332.25	12.73	40
5832 D-U Equipment	1,719.58	185.50	557.58	(66.73)	40
5836 D-U Property Improvements	495.82	495.82	5,616.88	(91.17)	40
5855 D-U Global Missions Designated	1,277.93	1,277.93	2,833.33	(54.90)	40
5858 D-U ACC&S Women's Ministry Kenya	0.00	0.00	2,852.46	(100.00)	40
5860 D-IR Building Fund / Special Projects	4,478.18	4,478.18	0.00	0.00	40
5875 D-U Refugee Support	630.00	630.00	0.00	0.00	40
5877 D-U Student scholarship exp	500.00	500.00	0.00	0.00	40
5892 D-IR Benevolent Expenses	4,935.03	4,679.00	6,477.44	(27.76)	40
	0.00	0.00	0.00	0.00	
Net Income (Loss)	34,117.15	7,807.01	(7,183.38)	(208.68)	

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# FINANCIAL STATEMENTS

## First Baptist Church Prince George

Year End: December 31, 2021

Adjusting journal entries

Date: 1/1/2021 To 12/31/2021

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	12/31/2021	Supplies	5650 D-U	TT	256.03			
1	12/31/2021	Benevolent Expenses	5892 D-IR	TT		256.03		
		To adjust benevolent equity to agree with benevolent fund bank balance.					Recurring	
2	12/31/2021	Retained Earnings	3050 ADMIN	TT		17,362.93		
2	12/31/2021	Retained Earnings	3050 ADMIN	TT		2,803.49		
2	12/31/2021	Retained Earnings	3050 ADMIN	TT		10,177.01		
2	12/31/2021	Retained earnings offset	3051 ADMIN	TT	17,362.93			
2	12/31/2021	Investment in Capital Assets	3250 ADMIN	TT	30,656.93			
2	12/31/2021	Investment in Capital Assets	3250 ADMIN	TT	2,803.49			
2	12/31/2021	Investment in Capital Assets Offset	3251 ADMIN	TT		30,656.93		
2	12/31/2021	Refugee Support	3510 ADMIN	TT		4,780.00		
2	12/31/2021	Refugee Support Offset	3511 ADMIN	TT	4,780.00			
2	12/31/2021	Building Fund/Special Projects	3600 ADMIN	TT		139.99		
2	12/31/2021	Building Fund/Projects Offset	3601 ADMIN	TT	9,817.00			
2	12/31/2021	Benevolent Fund	3650 ADMIN	TT	1,803.00			
2	12/31/2021	Benevolent Fund Offset	3651 ADMIN	TT		1,303.00		
		To reallocate opening balances as per 2020 F/S.						
3	12/31/2021	Furniture and Equipment	1840 ADMIN	10-8-2	1,534.08			
3	12/31/2021	Equipment	5832 D-U	10-8-2		1,534.08		
		To capitalize computer purchase.						
4	12/31/2021	Accum Amort Building	1815 ADMIN	U.1E		31,416.12		
4	12/31/2021	Accum Amort Parking Lot	1825 ADMIN	U.1E		1,257.60		
4	12/31/2021	Accum Amort Furniture and Equipment	1845 ADMIN	U.1E		540.10		
4	12/31/2021	Accum Amort Library	1855 ADMIN	U.1E		271.60		
4	12/31/2021	Amortization of tangible assets	5015 D-U	U.1E	33,485.42			
		To record current year amortization provision.						
5	12/31/2021	Retained earnings offset	3051 ADMIN	U.1E		25,740.14		
5	12/31/2021	Investment in Capital Assets Offset	3251 ADMIN	U.1E	25,740.14			
		To adjust net assets invested in capital assets.						
6	12/31/2021	Furniture and Equipment	1840 ADMIN	10-8-1	4,263.66			
6	12/31/2021	Transfer from restricted funds	4878 D-U	10-8-1		4,263.66		
		To capitalize purchase of video projector.						
7	12/31/2021	Accounts Receivable	1220 ADMIN	C. 1		370.00		
7	12/31/2021	General Offering	4005 D-U	C. 1	370.00			
		To reverse posting as funds were deposited. *CLIENT will need to record through the A/R subledger - Tellers Sheet.						
8	12/31/2021	Intergris Chequings	1010 ADMIN	A. 1		200.00		
8	12/31/2021	General Offering	4005 D-U	A. 1	200.00			
		To reverse Nov 2021 deposit.						
9	12/31/2021	Furniture and Equipment	1840 ADMIN	4B-2	1,265.92			
9	12/31/2021	Furniture and Equipment	1840 ADMIN	4B-2	681.62			
9	12/31/2021	Audio/Video Supplies/Equipment	5070 D-U	4B-2		1,947.54		
		To capitalize larger equipment						

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# FINANCIAL STATEMENTS

## First Baptist Church Prince George

Year End: December 31, 2021

Adjusting Journal entries

Date: 1/1/2021 To 12/31/2021

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
purchases.								
10	12/31/2021	Retained earnings offset	3051 ADMIN	TT	3,412.50			
10	12/31/2021	Refugee Support Offset	3511 ADMIN	TT		6,780.00		
10	12/31/2021	Building Fund/Projects Offset	3601 ADMIN	TT	4,478.00			
10	12/31/2021	Benevolent Fund Offset	3651 ADMIN	TT	344.00			
10	12/31/2021	Student scholarship fund	3662 ADMIN	TT		1,454.50		
To reallocate net income or loss to the restricted funds.								
					143,254.72	143,254.72		
Net Income (Loss)			7,807.01					

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# BUDGET

## First Baptist Church Prince George - Proposed Budget 2022

	Year- End Actual 2021	Proposed 2022 Budget	Year- End Actual 2021	Proposed 2022 Budget
<b>REVENUE</b>			<b>EXPENSE</b>	
<b>4000 GENERAL REVENUE</b>			<b>GENERAL EXPENSES</b>	
4005 General Offering	143,443			
4010 Canada Helps Deposits	1,211			
4015 CAFT Offerings	74,790			
4025 Subtotal General Offering	219,443	220,000		
4030 Interest Revenue	125			
4040 Gifts in Kind	0			
<b>4049 GENERAL REVENUE TOTAL</b>	219,569	220,000	<b>GENERAL TOTAL</b>	0
<b>4050 WORSHIP PROGRAM</b>			<b>5050 WORSHIP</b>	
4055 Worship Leadership Dev.	0		5055 Development	0
			5060 Special Worship Events	0
4070 AV Supplies/Equipment	0		5065 Worship Media Software	302
			5070 Audio Video	3,166
			5080 Church Decorating & Art	0
<b>4099 TOTAL WORSHIP</b>	0	0	<b>5099 TOTAL WORSHIP</b>	3,469
<b>4100 CONGREGATIONAL LIFE</b>			<b>5100 CONGREGATIONAL LIFE</b>	
4101 Congregational Life Events	0		5101 Congregational Life Events	53
4105 Congregational Life Leader Dev	0		5105 Dev	350
4110 Women's Ministry/Jingle Belle			5110 Belle	0
4120 Library Revenue	145		5120 Library	2,142
4124 Daily Bread	0		5124 Daily Bread	0
4126 Small Group Resources			5126 Small Group Resources	0
4128 Resource Materials	0		5128 Resource Materials	0
4136 Food Services Supplies			5136 Food Services Supplies	0
			5138 Communion Supplies	37
<b>4149 TOTAL CONGREGATIONAL</b>	145	0	<b>5149 TOTAL CONGREGATIONAL</b>	2,582
<b>4150 DISCIPLESHIP REVENUE</b>			<b>5150 DISCIPLESHIP</b>	
4170 Adult Discipleship	0		5170 Adult Discipleship	0
<b>4199 TOTAL DISCIPLESHIP</b>	0	0	<b>5199 TOTAL DISCIPLESHIP</b>	0
<b>4200 OUTREACH PROGRAM</b>			<b>5200 OUTREACH MINISTRIES</b>	
4210 Community Garden			5210 Community Garden	0
4220 Light House Ministries	0		5220 Light House Ministries	0

# BUDGET

Neighbourhood			Neighbourhood		
4230 Outreach/BBQ	0		5230 Outreach/BBQ	0	
4240 Scholarship Fund	0		5240 Scholarship Fund	0	
<b>4249 TOTAL OUTREACH</b>	<b>0</b>	<b>0</b>	<b>5249 TOTAL OUTREACH MIN</b>	<b>0</b>	<b>0</b>
<b>4250 GLOBAL MISSIONS</b>			<b>5250 GLOBAL MISSIONS</b>		
CBWC General /CBM					
4260 Undesignated			5260 CBWC Budgeted	10,889	11,000
4275 CBM Hutton Designated			5275 CBM Hutton Budgeted	2,625	2,200
4280 CBM ACC&S Designated			5280 CBM ACC&S Budgeted	2,625	2,200
4291			5291		0
4294 SonSet Solutions	2,358		5294 SonSet Solutions	3,393	1,100
<b>4249 TOTAL OUTREACH</b>	<b>2,358</b>	<b>0</b>	<b>5299 TOTAL GLOBAL MISSIONS</b>	<b>19,532</b>	<b>16,500</b>
<b>4300 LOCAL MISSIONS</b>			<b>5300 LOCAL MISSIONS</b>		
			5320 The Salvation Army	600	440
			5322 St. Vincent de Paul	375	264
			5324 Okanagan Gleaners	375	264
4330 Ness Lake Bible Camp	0		5330 Ness Lake Bible Camp	675	704
			5336 Youth for Christ	375	308
			Inter-Varsity Christian		
			5344 Fellowship	600	616
<b>4349 TOTAL LOCAL MISSIONS</b>	<b>0</b>	<b>0</b>	<b>5349 TOTAL MISSIONS</b>	<b>3,000</b>	<b>2,596</b>
<b>4350 CHILDREN &amp; FAMILY MINISTRY</b>			<b>5350 CHILDREN &amp; FAMILY MINISTRY</b>		
Children and Family			Children and Family		
4351 General	0		5351 General	95	75
Children & Family Leader			Children & Family Leader		
4355 Dev	0		5355 Dev	0	225
4358 Kids Sunday Program	0		5358 Kids Sunday Program	126	2,000
4368 Family Life Ministry			5368 Family Life Ministry	0	100
4370 Summer Programs	0		5370 Summer Programs	0	400
<b>4399 TOTAL CHILDREN &amp; FAMILY</b>	<b>0</b>	<b>0</b>	<b>5399 TOTAL CHILDREN &amp; FAMILY</b>	<b>221</b>	<b>2,800</b>
<b>4400 YOUTH</b>			<b>5400 YOUTH</b>		
4401 Youth Ministry General	0		5401 Youth General	152	
Youth Leadership			Youth Leadership		
4405 Development	0		5405 Development	0	
			High School Grad		
			5410 Appreciation	134	
4420 Youth Retreats	0		5420 Youth Retreats	0	
			5425 Youth Transportation	0	500
<b>4449 TOTAL YOUTH</b>	<b>0</b>	<b>0</b>	<b>5449 TOTAL YOUTH</b>	<b>286</b>	<b>500</b>

# BUDGET

4455	Young Adults General	0		<b>5450 YOUNG ADULTS</b>		
				5451	Young Adult General	62
4499	<b>YOUNG ADULTS TOTAL</b>	0	0	5499	<b>YOUNG ADULTS TOTAL</b>	62
						500
						500
<b>4500 ADMINISTRATION</b>				<b>5500 ADMINISTRATION</b>		
				5514	Financial Audits & Reviews	3,485
				5534	<b>TOTAL ADMINISTRATION</b>	3,485
						3,500
<b>4535 RENTAL REVENUE</b>				<b>5535 RENTAL EXPENSES</b>		
4545	Building Use Revenue	4,142	4,500	5540	Rental Expenses	2,108
4549	<b>TOTAL RENTAL</b>	4,142	4,500	5549	<b>TOTAL RENTAL EXP</b>	2,108
						3,200
						3,200
<b>4550 PASTORAL MINISTRY</b>				<b>5550 PASTORAL MINISTRY</b>		
4556	Love Gifts	0		5556	Love Gifts, Honorariums	2,406
				5558	Pastor's Hospitality	123
				5560	Mileage	0
				5562	Pastors Resources	486
					Pastoral Care &	
				5564	Conferences	1,040
4566	Continuing Education	0		5566	Continuing Education	0
						1,000
						0
<b>TOTAL PASTORAL</b>				<b>5599 TOTAL PASTORAL</b>		
4599	<b>MINISTRY</b>	0	0			4,055
						4,700
						4,700
<b>4600 STAFF WAGES</b>				<b>5600 STAFF WAGES</b>		
				5606	Lead Pastor	63,918
				5608	Associate Pastor Worship	0
					Director of Children's	
				5610	Ministry	4,333
				5612	Youth Ministry Director	20,833
				5614	Custodian	7,912
				5615	Tech Director	17,014
				5616	Office Administrator	7,105
				5618	Bookkeeper	13,544
					Summer Student -	
4622	Government Grants	18,983		5622	Temporary Staff	0
				5640	Vacation Pay	1,595
4649	<b>TOTAL GRANT</b>	18,983	0	5649	<b>TOTAL STAFF WAGES</b>	136,254
						119,958
						119,958
				<b>5650 BENEFITS</b>		
				5655	Pension Plan	4,973
				5665	Dental & Medical Plan	3,828
				5670	MSP Benefit	0
				5675	Sabbatical Lead Pastor	313
				5680	Sabbatical Associate Pastor	0
				5699	<b>TOTAL BENEFITS</b>	9,114
						11,417
						11,417

# BUDGET

				<b>5700 PAYROLL EXPENSES</b>		
				5705 EI Expense	2,538	1,654
				5710 CPP Expense	5,742	5,396
				5715 WCB Expense	91	253
				<b>5749 TOTAL PAYROLL EXP</b>	<b>8,371</b>	<b>7,303</b>
<b>4750 OFFICE REVENUE</b>				<b>5750 OFFICE EXPENSES</b>		
4754 Office	30			5754 Office Supplies	332	500
4765 Photocopying	0			5756 Photocopies	461	900
				5760 Telephone Expense	1,857	2,500
4762 Dues & Memberships	0			5762 Dues & Memberships	495	950
				5764 Website Maintenance	485	500
4766 Financial Supplies	0			5766 Financial Supplies	368	500
				5768 CAFT Bank Charges	315	425
				5770 Bank Charges	1,232	1,300
				5772 Office Software	908	1,300
<b>4799 TOTAL OFFICE</b>	<b>30</b>	<b>0</b>		<b>5799 TOTAL OFFICE</b>	<b>6,452</b>	<b>8,875</b>
<b>4800 FACILITY REVENUE</b>				<b>5800 FACILITY EXPENSES</b>		
4806				5806 Custodial Supplies	2	200
4808				5808 Photocopier Lease	3,091	3,100
4810				5810 Insurance	8,858	9,000
				Grounds maintenance		
4812 Facilities Gift in Kind	0			5812 and security	1,685	2,000
4816				5816 BC Hydro	4,634	5,200
4818				5818 Natural Gas	8,205	7,700
				Utilities - water, sewer,		
4822				5822 garbage	1,196	950
Building/Equipment				Building/Equipment		
4830 Maintenance	0			5830 Maintenance	3,756	3,500
New Equipment /				New Equipment /		
4832 Furnishings	0			5832 Furnishings	1,720	1,000
Property				Property		
Improvements/Renovation				Improvements/Renovation		
4836 s	19,000			5836 s	496	3,000
<b>4849 TOTAL FACILITY REVENUE</b>	<b>19,000</b>			<b>5849 TOTAL FACILITY EXPENSE</b>	<b>33,644</b>	<b>35,650</b>
<b>OPERATING REVENUE</b>	<b>264,226</b>	<b>224,500</b>		<b>OPERATING EXPENSES</b>	<b>232,635</b>	<b>224,500</b>